

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Rownd
DOCKET NO.: 03-29517.001-R-1
PARCEL NO.: 13-13-122-026-0000

The parties of record before the Property Tax Appeal Board are David Rownd, the appellant, by attorney Patrick J. Cullerton of Thompson Coburn Fagel Haber, and the Cook County Board of Review.

The subject property consists of an 88-year-old, two-story, single-family dwelling of stucco construction located in Jefferson Township, Cook County. Features of the home include one full bathroom, two half-baths, a full-unfinished basement, air-conditioning, a fireplace and a two-car detached garage. At hearing, the appellant asserted that the subject dwelling contains 2,345 square feet of living area, based on a sketch authored by DHM Appraisals, however, no sketch or any evidence in support of this claim was provided. The board of review's documents indicate the subject dwelling contains 3,180 square feet of living area and provided a copy of the subject's property characteristic printout.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process of the improvement as the basis of the appeal. In support of this claim, the appellant submitted assessment data and descriptive information on six properties suggested as comparable to the subject. The appellant also submitted a three-page brief, photographs and Cook County Assessor's Internet Database sheets for the subject and the suggested comparables, a copy of a plat map, a location map and a copy of the board of review's decision. Based on the appellant's documents, the six suggested comparables consist of two-story, single-family dwellings of stucco or masonry construction located within the same survey block as the subject. Two comparables are located on the same street as the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$ 8,100
IMPR.:	\$ 39,197
TOTAL:	\$ 47,297

Subject only to the State multiplier as applicable.

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subject. The improvements range in size from 2,228 to 2,542 square feet of living area and range in age from 84 to 92 years. The comparables contain one and one-half bathrooms and a one-car or two-car detached garage. Five comparables contain a full-unfinished basement, one comparable has central air-conditioning and three comparables contain a fireplace. The improvement assessments range from \$13.55 to \$16.07 per square foot of living area.

At hearing, the appellant testified that the appellant's comparables are located within two blocks of the subject and that the appellant's comparable one is located next door to the subject. Based on the evidence submitted, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$55,501. In support of the assessment, the board submitted property characteristic printouts and descriptive data on two properties suggested as comparable to the subject. The suggested comparables are improved with two-story, 85 or 93-year-old, single-family dwellings of stucco or masonry construction located within the same survey block as the subject. The improvements contain 2,284 and 2,370 square feet of living area. The comparables contain one full bathroom, an unfinished basement and a one-car or two-car garage. One comparable has a fireplace. The improvement assessments are \$16.07 and \$15.62 per square foot of living area, respectively.

At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review V. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The first issue before the Board is the subject's correct living square footage. The Board finds that the appellant failed to substantiate the claim that the subject's living square footage is different than the public record presented by the board of

review. At hearing, the appellant asserted that the subject dwelling contains 2,345 square feet of living area, based on a sketch which was authored by DHM Appraisals, however, no sketch or any evidence in support of this claim was provided. Consequently, the Board finds the subject dwelling contains 3,180 square feet of living area. The subject's improvement assessment is \$47,401 or \$14.90 per square foot of living area, based on 3,180 square feet.

The board of review's evidence provided a 2003 and 2004 assessment printing of the subject's assessments and property characteristics. The triennial 2003 assessment printing disclosed a 2004 improvement reduction from \$47,401 to \$39,197 for the subject.

"A substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment. Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)." Therefore, the Board finds that based on the assessor's 2004 non-triennial assessment correction it is appropriate to reduce the appellant's 2003 improvement assessment to \$39,197.

As a final point, the Board finds no further reduction based on the appellant's inequity argument is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.